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**From:**

**Sent:** Tuesday, September 16, 2008 3:37:13 PM

**To:**

**Cc:**

**Subject:** 6-year statute

The situation you described to me seems to fall under Northern Indiana Public Service v. Commissioner 101 T.C. 294. Seeing no distinction mentioned in the case, I believe the source of the adjustment or the discovered omission would be immaterial to the analysis of whether the 6-year statute applies to Form 1042. Call me if you have any further questions.

Thanks.